Choosing the Correct Jurisdiction: *An Objective Comparison*

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	South Dakota	Nevada	Wyoming	Alaska	Delaware
Dynasty Trusts	**Yes** *Ranked as #1* [1]	**Yes** *Ranked as #2* [1]	**Yes** *Ranked as #5* [1]	**Yes** *Ranked as #4* [1]	**Yes** *Ranked as #7* [1]
State Income Taxation	**No**	**No**	**No**	**No** *Future uncertain*	**No** *Only for non-residents*
Community Property Trusts	**Yes** [3]	**No**	**No**	**Yes** *Future uncertain*	**No**
Domestic Asset Protection Statute	**Yes** [4] *2 year statute of limitations* *Exception for child support*	**Yes** [4] *2 year statute of limitations* *No exceptions for child and spousal support*	**Yes** [4] *4 year statute of limitations* *Exception for child support*	**Yes** [4] *4 year statute of limitations* *Exception for divorcing spouse*	**Yes** [4] *4 year statute of limitations* *Exceptions for child and spousal support*
Trust Protector	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**
Directed Trusts	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**
Decanting Statute	**Yes** *Ranked as #1* [5]	**Yes** *Ranked as #2* [5]	**Yes** *Ranked as #14* [5]	**Yes** *Ranked as #9* [5]	**Yes** *Ranked as #3* [5]
Trust Privacy Provision	**Yes - Total Privacy Seal Forever** [2] *Automatically attaches*	**No Total Privacy Seal** [2] *Subject to judge discretion*	**No Total Privacy Seal** [2] *Subject to judge discretion*	**No Total Privacy Seal** [2] *Subject to judge discretion*	**Yes - Three Year Privacy Seal** [2] *Subject to judge discretion*
Special Purpose Entity	**Yes** [2] *Codified by statute*	**No**	**No**	**No**	**No**
Family Advisor	**Yes**	**No**	**No**	**No**	**No**
State Fiscal Health	**Ranked as #1** [6]	**Ranked as #18** [6]	**Ranked as #48** [6]	**Ranked as #50** [6]	**Ranked as #38** [6]

** Denotes superior distinction among jurisdictions.*

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[1] *Attorney Steve Oshins' "Dynasty Trust State Rankings Chart - Updated January 2025"*

[2] *Worthington, Daniel G. and Merric, Mark "Which Situs is Best in 2024?" Trusts & Estates January 2024*

[3] *South Dakota Special Spousal Trusts, House Bill 1039 (2016) (Sections 29-42)*

[4] *Attorney Steve Oshins' "11th Annual Domestic Asset Protection Trust State Rankings Chart"*

[5] *Attorney Steve Oshins' "8th Annual Trust Decanting State Rankings Chart"*

[6] *Murphy, Mary; Iyengar, Akshay; and Zhang, Alexandria "Tax Revenue Volatility Varies Across States, Revenue Streams" PEW August 2018*